

# Instructions for Form FTB 3537

## Payment Voucher for Automatic Extension for Limited Liability Companies

### General Information

California does not require the filing of written extensions. If a limited liability company (LLC) cannot file Form 568, Limited Liability Company Return of Income, by the return's due date, the LLC is granted an automatic 6 month extension.

However, an extension of time to file is **not** an extension of time to **pay** the LLC fee or the nonconsenting nonresident members' tax.

Use the payment voucher below to mail in the payment for the LLC fee and the nonconsenting nonresident members' tax if the LLC cannot file Form 568 by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 17, 2000 (calendar year). An LLC electing to be taxed as a corporation should use form FTB 3539, Payment Voucher for Automatic Extension for Corporations and Exempt Organizations.

**Caution:** Use form FTB 3522, Limited Liability Company Tax Voucher, if paying the \$800 annual LLC tax. Do not use this form.

If the LLC cannot file its California LLC return, Form 568, by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 17, 2000 (calendar year), it may file its LLC return on or before the 15th day of the 10th month following the close of the taxable year (fiscal year) or October 16, 2000 (calendar year), without filing a written request for an extension.

If the return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or October 16, 2000 (calendar year), the return will qualify for the extension.

### How to Complete Form FTB 3537

Enter all the information requested on the payment voucher. To ensure the timely and proper application of the payment to the LLC's account, enter the Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

**Note:** If you lease a private mailbox (PMB) from a private business rather than from the United States Postal Service, include the PMB number in the field labeled "PMB no." in the address area.

#### Side 1 – Box 1, LLC fee due –

This is the amount you expect to enter on Form 568, Side 1, line 2. Use the chart located in the Limited Liability Company Tax Booklet (General Information – G) to estimate the LLC fee.

#### Box 2, Total members' tax due –

Enter the amount from Side 2. See the Limited Liability Company Tax Booklet (Specific Instructions – Schedule T) for the proper calculation of this tax.

#### Box 3, Amount of payment –

Enter the total of box 1 and box 2.

**Side 2 –** List the name, social security number, or FEIN for each nonconsenting nonresident member that did not sign form FTB 3832, Limited Liability Company's List of Members and Consents.

### Where to File

Detach and mail the voucher portion along with the payment to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0651

### Penalties and Interest

If the LLC fails to pay 100% of its LLC fee or the nonconsenting nonresident members' tax by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 17, 2000 (calendar year), a late payment penalty plus interest will be added to the tax due.

DETACH HERE

TAXABLE YEAR

1999

## Payment Voucher for Automatic Extension for Limited Liability Companies

CALIFORNIA FORM

3537 (LLC)

For calendar year 1999 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year 1999, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Limited liability company name

Secretary of State file (SOS) number

DBA/Attention

Federal employer identification number (FEIN)

Delivery address

PMB no.

City, town, or post office

State

ZIP Code

(Calendar year –  
Due April 17, 2000)

Box 1 – LLC fee due

Box 2 – Total members' tax due (Side 2)

Box 3 – Amount of payment (add Box 1 and 2)

Make your check or money order payable to "Franchise Tax Board." Write the SOS file number, FEIN, and "FTB 3537 1999" on the check or money order. Mail this voucher and the check or money order to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0651

Do not use this form to pay the  
annual LLC tax.

----- DETACH HERE -----

Limited liability company name	Secretary of State file number	Federal employer identification number (FEIN)
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**Nonresident member(s) that did not sign form FTB 3832:**

**Taxable Year 1999**

Member's name	Social security number or FEIN	Disbributive share of income	x	tax rate	Member's tax due
				x	
				x	
				x	
				x	

**Total tax due.** Enter this amount in Box 2 on Side 1 (This is the amount you expect to enter on Form 568, Side 1, line 4) .....  
Attach additional sheets if necessary.

**\$**